



King County

Benefits, Payroll and
Retirement Operations

Domestic Partner Values

ATU Transit Full Benefit Plan

When you cover a domestic partner and/or your domestic partner's children on your medical, dental and/or vision coverage, the IRS taxes you on the value of the coverage. This value is added to the salary shown on your paycheck (and W-2 at the end of the year), federal income and Social Security (FICA) taxes are withheld on the higher salary amount, and then the value is subtracted from your salary.

Taxable values for the different combinations of health plans are shown below. KingCareSM is administered by Regence, and SmartCare Connect is administered by Group Health.

Domestic partners and children under age 23

Monthly taxable value of health plans	Domestic partner only		Domestic partner's children		Domestic partner + domestic partner's children	
	2015	2016	2015	2016	2015	2016
KingCare SM Gold + dental + vision	\$ 874.06	\$ 851.03	\$ 699.26	\$ 680.82	\$1,573.32	\$1,531.85
KingCare SM Silver + dental + vision	\$ 836.47	\$ 814.59	\$ 669.18	\$ 651.67	\$1,505.65	\$1,466.26
KingCare SM Bronze + dental + vision	\$ 817.92	\$ 796.61	\$ 654.34	\$ 637.29	\$1,472.26	\$1,433.89
SmartCare Connect Gold + dental + vision	\$ 615.81	\$ 657.62	\$ 492.66	\$ 526.09	\$1,108.47	\$1,183.71
SmartCare Connect Silver + dental + vision	\$ 601.96	\$ 642.73	\$ 481.58	\$ 514.18	\$1,083.54	\$1,156.91
SmartCare Connect Bronze + dental + vision	\$ 588.94	\$ 628.73	\$ 471.16	\$ 502.98	\$1,060.09	\$1,131.71
Dental + vision only (opted out of medical)	\$ 76.54	\$ 78.01	\$ 61.24	\$ 62.40	\$ 137.78	\$ 140.41

Domestic partners and adult children, ages 23 – 25

Monthly taxable value of health plans	Domestic partner only		Domestic partner's <u>adult</u> children		Domestic partner + domestic partner's <u>adult</u> children	
	2015	2016	2015	2016	2015	2016
KingCare SM Gold + dental + vision	\$ 874.06	\$ 851.03	\$ 638.02	\$ 618.42	\$1,512.08	\$1,469.44
KingCare SM Silver + dental + vision	\$ 836.47	\$ 814.59	\$ 607.94	\$ 589.27	\$1,444.41	\$1,403.85
KingCare SM Bronze + dental + vision	\$ 817.92	\$ 796.61	\$ 593.10	\$ 574.88	\$1,411.02	\$1,371.49
SmartCare Connect Gold + dental + vision	\$ 615.81	\$ 657.62	\$ 431.42	\$ 463.69	\$1,047.23	\$1,121.31
SmartCare Connect Silver + dental + vision	\$ 601.96	\$ 642.73	\$ 420.34	\$ 451.78	\$1,022.30	\$1,094.51
SmartCare Connect Bronze + dental + vision	\$ 588.94	\$ 628.73	\$ 409.92	\$ 440.58	\$ 998.85	\$1,069.31
Dental + vision only (opted out of medical)	\$ 76.54	\$ 78.01	\$ 0.00	\$ 0.00	\$ 76.54	\$ 78.01